

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2016-17

Fund 101 - General Fund

Aaron Church, County Manager

May 16, 2016

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I. EXECUTIVE SUMMARY

As the Manager and Budget Officer for Rowan County, it's a true honor to present the proposed operating budget of the General Fund for the fiscal year (FY) 2016-17. The requested expenditures for the General Fund total \$153,290,125, a \$14,431,453 or 10.4% increase from last year's budget. Without consideration of FY 2016-17 revenue growth, the requested expenditures would require an approximate 12.36 cents tax rate increase, from 66.25 cents to 78.61 cents, per \$100 of valuation.

According to the NCACC Survey for FY 2015-16, the average tax rate in North Carolina Counties was \$0.66 cents. Based on these numbers, Rowan County is ranked 54th in the State, with Scotland County ranking 1st with the highest tax rate of \$1.03 cents and Jackson County ranking 100th with the lowest tax rate of \$0.28 cents. If the \$14,431,453 were recommended, Rowan County would have the 23rd highest tax rate in the State.

The recommended budget is in the amount of \$145,686,996, a 4.9% increase from last year's budget. The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

The central themes for this budget are increased funding for public education, capital renovations, infrastructure, re-engineering Emergency Services and employee compensation. This year the North Carolina General Assembly expanded the sales tax base which will produce approximately \$2,000,000 in increased revenue that must be spent on economic development and/or education.

**Expanded sales tax base will
produce approximately
\$2 million in new revenue.**

If the local economy does not continue to grow, expanding our tax base, a property tax rate increase will be required to maintain the current and expanded services recommended in this budget.

REVENUE HIGHLIGHTS

Property Tax

The projected tax base for FY 2016-17 is \$11,975,000,000 and includes real property, personal property and vehicles, with an increased tax collection rate of 97.5%. This is a 2.3% increase over last year's \$11,706,784,000 tax base.

The recommended FY 2016-17 tax rate of 66.25 cents will produce \$76,905,969, a 3.1% increase in revenue over last year's \$74,625,721 projection.

Sales Tax

Of the 7 cents of sales taxes charged on purchases in the County, Rowan County Government receives 2¼ cents. The County shares proceeds with the municipalities in the amount of \$2,720,000 for the hold harmless provision in the Medicaid Relief Swap Project initiated by the State in FY 2007-08. The Article 46 ¼ cent sales tax, approved by the voters in the November 2010 referendum, is dedicated to public safety.

For FY 2015-16, the recommended budget included an increase in sales tax of 8.7%, or \$1,500,000. The FY 2016-17 recommended budget also includes an increase of \$1,500,000, or 8.0%, net of the municipal hold harmless. This increase does not include expected revenues from the new expanded base.

As outlined in the North Carolina General Statutes, the local option one-half cent sales tax known as Article 40 (enacted in 1983) requires that 30% of the proceeds be restricted for public school capital outlay; also, the local option one-half cent sales tax known as Article 42 (enacted in 1988) restricts 60% of its proceeds for the same purpose. Staff estimates that these restricted revenues will provide \$4,830,000 for public school capital outlay. In accordance with an agreement with the Rowan-Salisbury Board of Education, a portion of the above referenced sales tax proceeds (\$2,500,000) will be allocated for the retirement of debt associated with school construction.

Lottery Revenues

In the past, State law required 40% of lottery proceeds to be set aside for school construction. In the 2013 North Carolina Legislative Session, this 40% earmark was eliminated. Now 100% of the funds are paid to the State to be appropriated to the counties at its discretion. The recommended County budget includes \$1.4 million in lottery funding to pay school debt payments as promised with the lottery approval in 2005.

Fund Balance

All local governments in North Carolina maintain a fund balance to provide cash flow, in part because property taxes, the largest revenue source for local governments, do not become due until January 5th of each year. The FY 2016-17 recommended fund balance appropriation to balance the budget is \$9,428,846.

This is \$1,227,021 more than last year's \$8,201,825, a 15.0% increase. However, this year's budget has over \$2,000,000 of one-time capital expenditures in both Continuation and Expansion, including:

Courthouse and Detention Center Roof Replacements	\$ 615,000
Health Department Roof Replacement	558,360
West End Plaza Capital	615,000
Water and Sewer Engineering	300,000

Fees

This budget recommends an increase in fees for the following departments:

Building Inspections: Fees in building inspections have not been adjusted in three years according to Building Inspections.

Emergency Services: Fees in emergency services have not been adjusted in seven years according to Emergency Services.

Parks and Recreation: Fees in County parks have not been adjusted in eight years according to Parks and Recreation.

Planning and Development: Fees have not been adjusted since 1998, with the exception of cell tower fees, according to Planning and Development.

The recommended increases are located in Attachment 4.

EXPENDITURE HIGHLIGHTS

Education

Rowan County Schools make up approximately 37.7%, or \$54,984,815, of the recommended County Budget. This includes \$42,816,445 for operating and \$12,168,370 for debt service. Operating costs consist of current expense and recurring capital.

The total requested amount from Rowan County Schools (excluding debt service and the expanded sales tax base) is \$45,793,600, a 13.5%, or \$5,440,548, increase over last year's budgeted amount. To provide this increase would require a 4.7 cent property tax rate increase.

	<u>FY15-16 Original Budget</u>	<u>FY16-17 Requested Budget</u>	<u>Difference in Original and Requested</u>	<u>% Increase</u>
Rowan-Salisbury Schools	\$ 35,443,130	\$ 39,268,444	\$ 3,825,314	10.8%
Kannapolis City Schools	2,286,322	3,290,997	1,004,675	43.9%
RCCC	2,370,026	2,809,998	439,972	18.6%
Charter Schools	<u>253,574</u>	<u>424,161</u>	<u>170,587</u>	67.3%
Total	<u>\$ 40,353,052</u>	<u>\$ 45,793,600</u>	<u>\$ 5,440,548</u>	13.5%

The total recommended amount to be paid directly to Rowan County Schools in the FY 2016-17 budget is \$42,816,445, a 6.1%, or \$2,463,393, increase.

	FY 15-16 Original Budget	FY 16-17 Recommended Budget Before Sales Tax Base Expansion	FY 16-17 Recommended Budget For Sales Tax Base Expansion	Total FY 16-17 Recommended Budget	Difference in Original and Recommended	% Increase
Rowan-Salisbury Schools	\$ 35,443,130	\$ 36,212,666	\$ 927,604	\$ 37,140,270	\$ 1,697,140	4.8%
Kannapolis City Schools	2,286,322	2,369,620	60,699	2,430,319	143,997	6.3%
RCCC	2,370,026	2,809,998	-	2,809,998	439,972	18.6%
Charter Schools	<u>253,574</u>	<u>424,161</u>	<u>11,697</u>	<u>435,858</u>	<u>182,284</u>	71.9%
Total	<u>\$ 40,353,052</u>	<u>\$ 41,816,445</u>	<u>\$ 1,000,000</u>	<u>\$ 42,816,445</u>	<u>\$ 2,463,393</u>	6.1%

II. CONTINUATION EXPENDITURE BUDGET

The objective of the Continuation Budget is to maintain a level of services comparable to previous years, while restricting increases in expenditures to those areas where either mandated or contractual obligations occur. For example, an effort has been made to allow minimal increases to recognize increases in utilities, repairs and maintenance, postage and other essential operating costs. Also, adjustments have been allowed for the replacement of needed equipment and vehicles. It is staff's responsibility to carefully analyze, review and adjust all requests to provide for a minimal overall growth in our continuing operations. The Continuation Budget includes the following major items:

1. The County hired Springstead to perform an employee classification/market rate study. The FY 2015-16 budget included \$854,335 to partially fund a compensation pay plan. On March 7, 2016, the Board of Commissioners approved the new plan. The FY 2016-17 budget includes an additional \$920,476 to fully fund the new plan.
2. The County's self-insured employee health plan is budgeted at \$715 per month for all full-time employees.

3. The proposed budget includes 19 vehicle purchases at a purchase cost of \$897,043 for the departments as follows:

<u>Department</u>	<u>Vehicles</u>	<u>Estimated Cost</u>
Building Inspections	2	\$ 48,316
Emergency Services	2	378,592
Facilities Management	1	35,000
Parks and Recreation	1	25,500
Sheriff	13	<u>409,635</u>
Total		<u>\$ 897,043</u>

As in the past, the purchase price of the vehicles will be financed over three years.

4. The appropriations made by the Board to Rowan County Schools for current expense and capital outlay has been continued at the same level as funded in FY 2015-16. Debt service expenditures for bonds and installment purchase agreements closed prior to June 30, 2016 are also included in the Continuation Budget. The School Systems' requests for increased funding have been addressed in the proposed Expansion Budget.
5. The appropriation to Cardinal Innovations has been recommended at \$492,000.
6. The Continuation Budget recommends \$300,000 to be spent on planning and design for water and sewer infrastructure.
7. The Continuation Budget recommends \$615,000 for renovations at the West End Plaza.

III. EXPENDITURE EXPANSION BUDGET

It is the Manager's responsibility to recommend a proposed operating budget to the Board of County Commissioners. Importantly, the responsibility also includes advising the Board on statutory regulations dealing with fiscal accountability under State law. For the Board's review of the proposed budget, every request submitted by Department Directors and Elected Officials for expansion of programs, services and positions or other requests has been listed for the reader on Attachments 5-7 as follows:

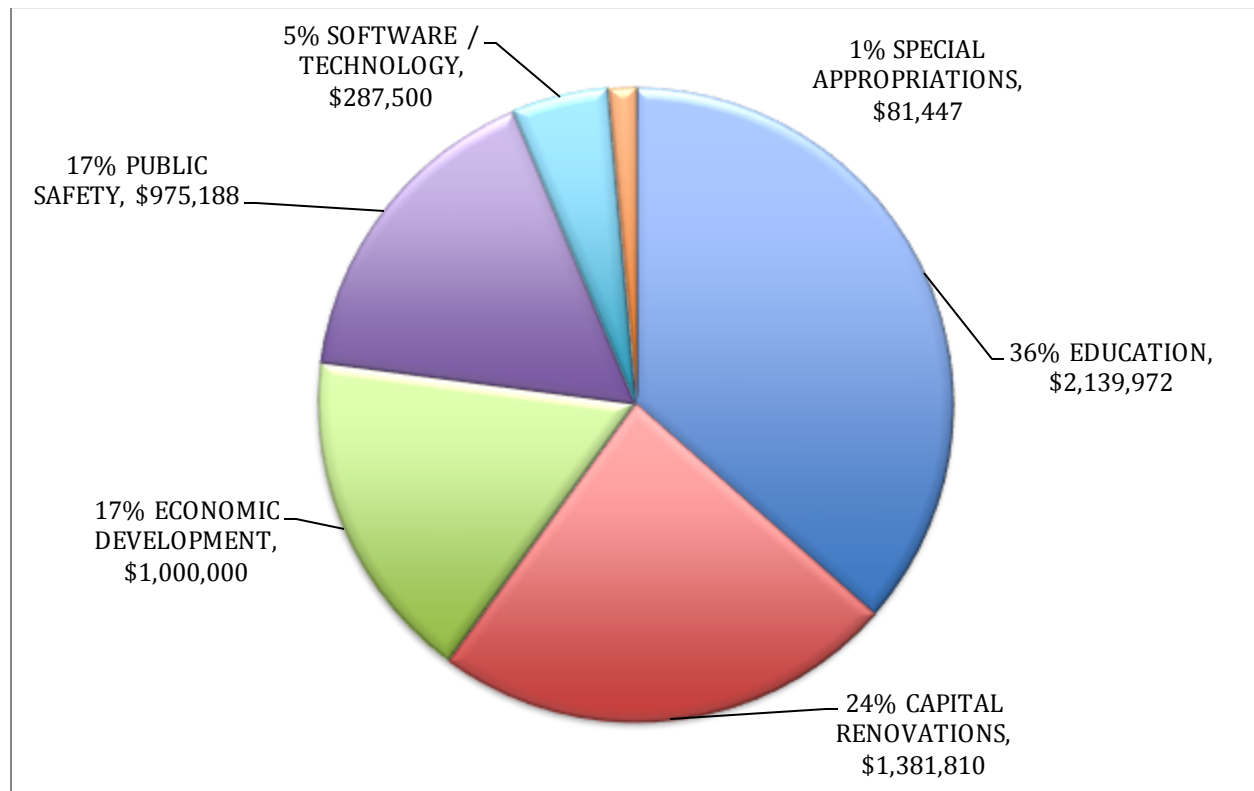
Attachment 5 – FY 2016-17 Expansion Budget Requests with Manager's Recommendations
- Other Expenditures

Attachment 6 – FY 2016-17 Expansion Budget Requests with Manager's Recommendations
- New Positions and Upgrades

Attachment 7 – FY 2016-17 Expansion Budget Requests with Manager's Recommendations
- Special Appropriations

The County Manager's recommendation for funding is outlined on these Attachments, as well as Attachment 3 – FY 2016-17 Recommended Expansion Budget. Detailed support for these requests can be found in the FY 2016-17 Budget Requests notebook under the appropriate section listed by department or agency.

The total of all County-funded expansion requests submitted for consideration in the General Fund amounted to \$13,469,046 and represented, for the most part, efforts to improve and expand services and benefits to the citizens of our County; however, funds are not available to provide for all the requests unless the Board elects to substantially increase the current property tax rate. The total recommended expenditures in the Expansion Budget equal \$5,865,917.



The following is a summary of the major items addressed in the recommended Expansion Budget.

Proposed New Full-time Positions

During this year's budget process, Department Directors and Elected Officials requested 46 new positions at a cost of \$2,684,144. Attachment 6 provides a list of requested positions and their estimated cost.

The FY 2016-17 budget recommends approving the following full-time positions:

<u>Department</u>	<u>Title</u>	<u>Approximate County Funding Cost</u>
Emergency Services	9 Paramedics	\$ 477,770
Animal Services	1 Assistant Naturalist	44,983
Health Department	1 Dental Services Supervisor	<u>50,280</u>
Total		<u>\$ 573,033</u>

The nine new positions shown above for Emergency Services and Animal Services would be paid with 100% County funds. The new position for the Health Department would not require additional County funding due to the reorganization of the Dental Clinic.

The FY 2016-17 budget recommends the elimination of the following positions:

<u>Department</u>	<u>Title</u>	<u>Approximate Cost</u>
Animal Services	Animal Enforcement Officer	\$ 52,928
Health Department	Dentist	<u>136,663</u>
Total		<u>\$ 189,591</u>

Employee Cost-of-Living Adjustment (COLA)

The FY 2016-17 budget does not recommend a COLA pay increase for County employees.

Economic Development

The recommended budget includes \$1,000,000 of new funding to be spent on economic development.

Capital Renovations

The recommended budget includes approximately \$1,300,000 for one-time capital renovations. This includes a new roof over the Courthouse and Detention Center, a new roof over the Health Department and the remodeling of the former Board of Elections space in the Administration Building.

Emergency Services

This budget recommends a major re-organization in Emergency Medical Services (EMS) at a cost of \$477,770. Approximately \$410,000 of this cost will be offset by an increase in fees. Paramedics currently work 24-hour shifts. There are several reasons that working 24-hour shifts are becoming problematic. Under current conditions, the busier EMS stations can expect to spend between 8.66 and 11.34 hours directly involved with patient care and documentation. This only includes duties directly related to the provision of patient care, and excludes drive time, unit restocking, unit cleaning and other call specific activities that vary based on call type, location and call volume. Additionally, there are tasks that must be completed daily to ensure operational readiness that consume, on average, two additional hours. The total "time on task" of an EMS employee on any given 24-hour shift can easily exceed 14 to 17 hours. Even when "time on task" is only 8 hours, it is not consecutive hours.

According to our Emergency Services Department, fatigue has only recently been identified as a significant cause of errors and omissions in the delivery of patient care. However, fatigue has long been identified as a safety concern across a wide range of positions such as airline pilots, railroad workers, long haul truck drivers and medical interns. Each of the related industries identified have stringent regulations to reduce the potential for fatigue-related events. The EMS Division has participated in two separate sleep and fatigue studies conducted by the University of Pittsburgh. This blinded study allowed respondents to submit answers directly to the University without any local identification, allowing for a higher degree of accuracy. Participation in the study was 100%, with more than 70% of the respondents reporting fatigue. This was higher than any other agency in the study and, therefore, higher than the cohort average.

- *The Joint Commission* recently published an article stating that in a study conducted on nurses, those who worked more than 12.5 hours in a shift were more than three times as likely to make errors or mistakes.¹

¹ Croom, Norris "Emergency Medical Services: The Death of the 24-Hour (or More) Shifts." IAFC International Association of Fire Chiefs, January 15, 2011.

- “Excessive consecutive work hours, without adequate, quality sleep intervals, is bad for the patients, and it’s bad for providers too. Fatigued drivers are as bad as intoxicated or texting drivers. Fatigued EMTs and paramedics crash ambulances, commit more clinical errors and experience more injuries.” ²
- “A person going without sleep for 24 hours experiences impairment equivalent to a blood alcohol level of 0.10%.” ³
- “A 2006 Harvard study found that one in 20 resident-physicians admitted a fatigue-related mistake that resulted in a patient's death. Another Harvard study that year found that interns working more than 20 consecutive hours were 61 percent more likely to pierce themselves with needles or scalpels, compared to interns who worked less than 12 consecutive hours.” ⁴

With increases in call volume and fewer resources, the EMS profession is trending toward 12-hour shifts. This trend is due to a high level of fatigue or “burn out” among EMS providers as demand for services rises along with the complexity of care delivered. While “utilization percentages” do not change with shorter shifts, fatigue is reduced due to the intervening period of rest. Rowan County EMS could allow a higher utilization with a shorter shift because there is no expectation of rest during the shift. Cabarrus County EMS will complete the transition to a 12-hour shift work environment in the 2016-17 fiscal year, and Davidson County EMS is in Phase 1 of a transition. Rowan County has lost numerous tenured, trained staff members to both agencies, as well as Iredell County.

The budget recommends transitioning to a 12-hour shift schedule over the next three years. At the end of the transition, there will be 19 new employees at approximately \$60,000 an employee.

This budget recommends adding nine positions. The FY 2017-18 budget should include six new positions and the FY 2018-19 budget should include four new positions.

This budget also recommends the purchase of an ambulance and other equipment for the Rockwell EMS station.

² Kirkwood, Skip “Studies Prove 24-Hour Shifts Unsafe: Another ethical dilemma for EMS Leaders.” Journal of Emergency Medical Services. April 2012.

³ Cotter, Steven, “Seeking Shift Work Solutions.” EMSWORLD. February 2011.

⁴ Mower, Lawrence. “Firefighters’ 24-hour shifts get close look.” Las Vegas Review Journal. May 2012.

New Tax Software

The current tax software is 20+ years old. According to the Tax Administrator, there is no system documentation and there is a possibility that support for the current software may not be available in the near future. The Tax Department produces approximately \$75 million dollars a year in revenue. It is imperative that this revenue stream continue without interruption.

In FY 2015-16, Tax Administration started the implementation of the tax appraisal (CAMA) piece of the software and will continue that conversion process with a transition from the legacy system by the end of 2016. The Expansion Budget provides funding in the amount of \$152,500 to finance the second phase of the conversion process, the purchase of tax collections and billing software. This second, and final, phase will coincide with the Tyler MUNIS financial upgrade.

Body Cameras and New Tasers

Body cameras and new tasers for approximately 38 deputies are included in the Expansion Budget at a cost of \$96,104. The recurring cost for maintenance and storage would be approximately \$60,000 a year.

Each new taser comes with a holster, a required battery pack and two cartridges.

The body cameras are eyeglass cameras that will take the place of the car video cameras that are outdated and increase video time when the deputy is outside of the vehicle. The above cost includes cloud storage of data versus our current in-car cameras that require downloading.

Body cameras provide indisputable and unsurpassed evidence of the interaction between an officer and a suspect, while providing accountability and transparency, thus reducing complaints and resolving officer-involved incidents. Further, cameras can identify and correct internal problems. Sheriff Douglas Gillespie of the Las Vegas Police Department stated, "In the testing we did {of body-worn cameras} we had a number of tenured officers who wanted to wear the cameras and try them out, and their feedback was very positive. They said things like, "You'll be amazed at how people stop acting badly when you say this is a camera, even if they're intoxicated." And we also know that the overwhelming majority of our officers are out there doing a very good job, and the cameras will show just that."

Rowan-Cabarrus Community College

For FY 2016-17, the College requested an increase in current expense of \$335,102. The Expansion Budget recommends this increase, bringing the total current expense appropriation to \$2,444,998. The budget also includes an increase in capital outlay of \$39,870 and a one-time allocation of \$65,000 for healthcare education equipment.

Public Schools

Current Expense

The appropriations for public schools' current expense and capital outlay are made in accordance with the projected average daily membership (ADM) of each school unit. The State Department of Public Instruction provides these estimates. The estimated average daily membership percentages for school year 2016-17 are provided below:

	<u>FY 2013-14</u>		<u>FY 2014-15</u>		<u>FY 2015-16</u>		<u>FY 2016-17</u>	
Rowan-Salisbury Schools	19,886	93.7	19,786	93.4	19,905	93.3	19,668	92.7
Kannapolis City Schools	1,256	5.9	1,277	6.0	1,284	6.0	1,287	6.1
Charter Schools	<u>80</u>	<u>0.4</u>	<u>116</u>	<u>0.6</u>	<u>153</u>	<u>0.7</u>	<u>248</u>	<u>1.2</u>
Total	<u>21,222</u>	<u>100.0</u>	<u>21,179</u>	<u>100.0</u>	<u>21,342</u>	<u>100.0</u>	<u>21,203</u>	<u>100.0</u>

According to State and local estimates for the average daily memberships, it is projected that Rowan-Salisbury Schools will lose 237 students, Kannapolis City Schools will gain 3 students and the Charter Schools will gain 95 students in FY 2016-17.

This budget recommends an increase in the County's appropriation to the public schools' current expense of \$700,000. Proposed current expense funding for the School Systems is detailed below:

<u>School System</u>	<u>FY 2015-16</u>	<u>Continuation Increase Based on ADM</u>	<u>Proposed Expansion Increase Based on ADM</u>	<u>Total Proposed Funding for FY 2016-17</u>
Rowan-Salisbury Schools	\$ 32,989,444	\$ -	\$ 649,324	\$ 33,638,768
Kannapolis City Schools	2,128,030	30,675	42,489	2,201,194
Charter Schools	<u>253,574</u>	<u>162,401</u>	<u>8,187</u>	<u>424,162</u>
Total Current Expense	<u>\$ 35,371,048</u>	<u>\$ 193,076</u>	<u>\$ 700,000</u>	<u>\$ 36,264,124</u>

Important Note: The annual appropriation made to the School Systems for classroom teachers' supplies or as a separate education appropriation is not part of the current expense funding reflected above and has been continued in the Continuation Budget.

Schools Special Appropriation

Since FY 1998-99, the Board of County Commissioners has appropriated a sum of County funds for the purpose of providing supplies and materials to classroom teachers or as a separate education appropriation. The appropriation made by the Board has been in the amount of \$375,000 to Rowan-Salisbury Schools, with a comparable amount to the other School Systems based upon average daily membership (ADM). I have included the funds for this appropriation in the Continuation Budget.

Schools Capital Outlay

The Board has routinely appropriated the proceeds from the restricted portions of the local option sales taxes for debt service and to the public schools for use in capital outlay and technology. It is anticipated that the following amounts will be received and eligible for distribution in FY 2016-17:

	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Difference</u>
Estimated Revenue from Article 40 Restricted	\$ 1,580,000	\$ 1,610,000	\$ 30,000
Estimated Revenue from Article 42 Restricted	<u>3,120,000</u>	<u>3,220,000</u>	<u>100,000</u>
	4,700,000	4,830,000	130,000
Deduct: Principal Payments for Bonds	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>-</u>
Sales Tax Appropriation for Capital Outlay	<u>\$ 2,200,000</u>	<u>\$ 2,330,000</u>	<u>\$ 130,000</u>

The proposed appropriation for capital outlay, utilizing the restricted portion of the local option sales taxes based on the projected ADM for FY 2016-17, is as follows:

Rowan-Salisbury Schools	\$ 2,186,898
Kannapolis City Schools	<u>143,102</u>
Total Appropriation for FY 2016-17	<u>\$ 2,330,000</u>

Appropriation of Expanded Sales Tax Base Revenue

The recommended budget includes \$1,000,000 dollars of new funding to be spent on education. The funds are allocated based on ADM percentages to Rowan-Salisbury Schools, Kannapolis City Schools and the Charter Schools in the amounts of \$927,604, \$60,699 and \$11,697, respectively.

Special Appropriations to Non-County Agencies

Annually, many agencies and non-profit groups request funds from Rowan County to provide their services. These special grants and appropriations are made on an annual basis with consideration to continue the funding. A complete listing of the requests can be found on Attachment 5. A total of \$115,425 in expansion requests was submitted for consideration. The FY 2016-17 budget recommends adding \$81,447 for special appropriations.

IV. CONCLUSIONS FROM THE PROPOSED FY 2016-17 BUDGET

Rowan County is fortunate to have a professional and solid Finance Department under the leadership of Assistant County Manager/Finance Director Leslie Heidrick. Much of the credit for this budget goes to Leslie, Rita Peters (Accountant) and Harley Will (Assistant Finance Director).

The proposed budget for FY 2016-17 reflects growth in property tax revenue due to small incremental growth, a sales tax revenue increase and expansion of the sales tax base.

If you have any questions regarding the proposed budget, please contact staff or myself.

Rowan County Manager's Budget Summary
ATTACHMENT 1
FY 2016-17 Recommended Budget
Expenditures

Department	FY 2015-16 Original Budget	FY 2016-17 Continuation & Expansion Requested	Total Recommended Budget	Dollar Difference to 2016 Budget	Percent Difference to 2016 Budget
GOVERNING BODY	\$ 138,817	\$ 141,265	\$ 141,265	\$ 2,448	1.76%
GENERAL GOVERNMENT	5,983,420	4,673,917	4,673,917	(1,309,503)	-21.89%
COUNTY MANAGER	354,041	522,762	522,762	168,721	47.66%
ECONOMIC DEVELOPMENT	23,000	1,022,000	1,022,000	999,000	4343.48%
WEST END PLAZA	525,281	528,382	528,382	3,101	0.59%
FINANCE / ABC	1,117,101	1,330,602	1,330,602	213,501	19.11%
HUMAN RESOURCES	402,362	497,212	434,636	32,274	8.02%
VETERAN SERVICES	115,243	157,837	157,837	42,594	36.96%
FACILITIES MANAGEMENT	2,290,818	3,728,513	2,872,221	581,403	25.38%
COURT FACILITIES	470,022	1,227,723	1,159,279	689,257	146.64%
COUNTY ASSESSOR	1,823,838	2,101,670	1,745,317	(78,521)	-4.31%
TAX COLLECTOR	1,033,223	1,562,365	1,191,865	158,642	15.35%
BOARD OF ELECTIONS	607,834	879,930	513,748	(94,086)	-15.48%
REGISTER OF DEEDS	590,202	613,921	613,921	23,719	4.02%
INFORMATION SYSTEMS	2,132,764	2,400,589	2,310,494	177,730	8.33%
EMERGENCY SERVICES	5,193,315	7,038,189	6,201,382	1,008,067	19.41%
DJJDP PROGRAM	322,700	322,700	322,700	-	0.00%
SHERIFF	14,879,397	15,690,640	15,172,364	292,967	1.97%
PRE-TRIAL SERVICES	80,944	62,469	62,469	(18,475)	-22.82%
COURTHOUSE SECURITY	386,783	385,219	385,219	(1,564)	-0.40%
ROWAN TRANSIT	1,587,551	1,671,589	1,671,589	84,038	5.29%
TELECOMMUNICATIONS	2,395,361	2,945,040	2,601,319	205,958	8.60%
PLANNING	535,744	571,500	563,289	27,545	5.14%
INSPECTIONS	776,492	861,353	816,920	40,428	5.21%
TOURISM AUTHORITY	371,250	386,100	386,100	14,850	4.00%
COOPERATIVE EXTENSION	266,850	254,350	254,350	(12,500)	-4.68%
SOIL & WATER CONSERVATION	60,482	70,495	70,495	10,013	16.56%
HEALTH	1,247,890	1,401,169	1,335,015	87,125	6.98%
PERSONAL HEALTH	4,594,784	4,758,484	4,700,118	105,334	2.29%
SOCIAL SERVICES	17,406,257	18,140,537	17,882,260	476,003	2.73%
PUBLIC ASSISTANCE	4,847,816	4,452,854	4,452,854	(394,962)	-8.15%
SENIOR SERVICES	1,293,810	1,272,421	1,272,421	(21,389)	-1.65%
LIBRARY	3,003,916	3,132,852	3,086,145	82,229	2.74%
PARKS & RECREATION	1,988,806	2,220,727	2,131,357	142,551	7.17%
ANIMAL SERVICES	1,270,323	1,549,009	1,430,399	160,076	12.60%
COMMUNITY COLLEGES	2,370,026	2,809,998	2,809,998	439,972	18.56%
ROWAN-SALISBURY SCHOOLS	35,443,130	39,268,444	37,140,270	1,697,140	4.79%
KANNAPOLIS CITY SCHOOLS	2,286,322	3,331,806	2,430,319	143,997	6.30%
ROWAN CHARTER SCHOOLS	253,574	415,974	435,858	182,284	71.89%
MENTAL HEALTH	608,420	537,000	537,000	(71,420)	-11.74%
MEDICAL EXAMINER	90,000	140,000	140,000	50,000	55.56%
SPECIAL APPROPRIATIONS	1,095,563	1,210,988	1,177,010	81,447	7.43%
DEBT SERVICE	16,594,200	16,999,530	16,999,530	405,330	2.44%
Total General Fund	\$ 138,859,672	\$ 153,290,125	\$ 145,686,996	\$ 6,827,324	4.92%

Rowan County Manager's Budget Summary
ATTACHMENT 2
FY 2016-17 Recommended Budget
Revenues

Description	FY 2014-15 Actual	FY 2015-16 Original Budget	FY 2016-17 Manager's Recommended	Dollar Difference to 2016 Budget	Percent Difference
AD VALOREM TAX - CURRENT YEAR	\$ 68,771,495	\$ 69,415,721	\$ 71,055,969	\$ 1,640,248	2.4%
AD VALOREM TAX - NCVTS	6,585,501	6,300,000	6,700,000	400,000	6.3%
AD VALOREM TAX - PRIOR YEARS	2,008,965	1,900,000	1,500,000	(400,000)	-21.1%
AD VALOREM - WRITE OFF COLL	81,681	-	-	-	0.0%
ABATEMENTS - CURRENT YEAR	(209,975)	(500,000)	(230,000)	270,000	-54.0%
ABATEMENTS - PRIOR YEARS	(237,424)	(100,000)	(100,000)	-	0.0%
DISCOUNTS	(576,633)	(590,000)	(620,000)	(30,000)	5.1%
DOG TAXES	21,500	20,000	15,000	(5,000)	-25.0%
REAL ESTATE TRANSFER TAX	319,977	300,000	340,000	40,000	13.3%
TAX OVER/SHORT	26	-	-	-	0.0%
ABC 5 CENTS/BOTTLE	38,706	45,000	45,000	-	0.0%
BEER & WINE EXCISE TAX	365,458	350,000	360,000	10,000	2.9%
ABC PROFIT DISTRIBUTIONS	301,100	120,000	150,000	30,000	25.0%
OCCUPANCY TAX	369,948	375,000	390,000	15,000	4.0%
HEAVY EQUIPMENT TAX	26,693	20,000	30,000	10,000	50.0%
RENTAL VEHICLE TAX	55,570	50,000	60,000	10,000	20.0%
INTEREST	461,428	460,000	420,000	(40,000)	-8.7%
PENALTIES - GARNISHMENTS	172,601	225,000	160,000	(65,000)	-28.9%
INTEREST - NCVTS	51,586	50,000	50,000	-	0.0%
PRIVILEGE LICENSES	8,113	15,000	-	(15,000)	-100.0%
PAYMENT IN LIEU OF TAXES	28,494	25,000	25,000	-	0.0%
1 CENT SALES TAX	8,577,453	8,600,000	9,410,000	810,000	9.4%
MUNI HOLD HARMLESS	(2,572,171)	(2,700,000)	(2,720,000)	(20,000)	0.7%
1/2 CENT - ARTICLE 40 - UNRESTRICTED	4,209,628	4,400,000	4,480,000	80,000	1.8%
1/2 CENT - ARTICLE 40 - RESTRICTED	1,506,518	1,580,000	1,610,000	30,000	1.9%
1/2 CENT - ARTICLE 42 - UNRESTRICTED	1,202,542	1,100,000	1,400,000	300,000	27.3%
1/2 CENT - ARTICLE 42 - RESTRICTED	3,013,036	3,120,000	3,220,000	100,000	3.2%
1/2 CENT - ARTICLE 44 - UNRESTRICTED	231	-	2,000,000	2,000,000	0.0%
1/4 CENT - ARTICLE 46 - UNRESTRICTED	2,597,533	2,600,000	2,800,000	200,000	7.7%
CONTRIBUTION - KANNAPOLIS	62,500	62,500	62,500	-	0.0%
CONTRIBUTION - SALISBURY	275,000	50,000	50,000	-	0.0%
CABLEVISION FRANCHISE FEE	426,887	420,000	390,000	(30,000)	-7.1%
INTEREST - GENERAL FUND	124,297	140,000	200,000	60,000	42.9%
RENT - AGRICULTURE BLDG	21,348	21,350	21,350	-	0.0%
RENT - CELL TOWERS	11,903	11,900	11,900	-	0.0%
RENTS - OTHER	31,548	31,800	31,500	(300)	-0.9%
OTHER MISC RECEIPTS	65,270	70,000	70,000	-	0.0%
OFS: INSTALLMENT PURCHASES	1,100,000	850,000	900,000	50,000	5.9%
TRANSFER FROM FUND 316	144,194	-	-	-	0.0%
SALE OF PROPERTY	14,717	-	-	-	0.0%
FUND BALANCE APPR - RESTRICTED	-	-	100,000	100,000	0.0%
FUND BALANCE APPR - UNRESTRICTED	-	7,761,825	8,838,846	1,077,021	13.9%
GENERAL REVENUE TOTAL	99,459,494	106,600,096	113,227,065	6,626,969	6.2%

Rowan County Manager's Budget Summary
ATTACHMENT 2
FY 2016-17 Recommended Budget
Revenues

Description	FY 2014-15 Actual	FY 2015-16 Original Budget	FY 2016-17 Manager's Recommended	Dollar Difference to 2016 Budget	Percent Difference
GENERAL GOVERNMENT	\$ 13,800	\$ 331,026	\$ -	\$ (331,026)	-100.0%
INDUSTRIAL PARK	2,087,951	17,080	17,080	-	0.0%
WEST END PLAZA	600,789	500,000	550,000	50,000	10.0%
FINANCE / ABC	-	-	-	-	0.0%
VETERAN SERVICES	-	-	-	-	0.0%
FACILITIES MANAGEMENT	-	-	-	-	0.0%
COURT FACILITIES	-	-	480,000	480,000	0.0%
COUNTY ASSESSOR	218	100	250	150	150.0%
TAX COLLECTOR	349,335	321,500	321,500	-	0.0%
BOARD OF ELECTIONS	160	32,100	300	(31,800)	-99.1%
REGISTER OF DEEDS	562,152	582,500	579,500	(3,000)	-0.5%
INFORMATION SYSTEMS	77,220	76,939	84,540	7,601	9.9%
EMERGENCY SERVICES	3,208,361	3,140,000	3,625,000	485,000	15.4%
DJJDP PROGRAM	322,700	322,700	322,700	-	0.0%
SHERIFF	1,913,761	1,680,058	1,590,037	(90,021)	-5.4%
SHERIFF - APPR. FUND BAL. RESTRICTED		45,000		(45,000)	
PRE-TRIAL SERVICES	8,784	10,000	10,000	-	0.0%
PRE-TRIAL SERVICES					
APPR. FUND BAL. RESTRICTED		20,000	20,000	-	0.0%
COURTHOUSE SECURITY	155	300	300	-	0.0%
ROWAN TRANSIT	1,309,313	1,542,461	1,619,253	76,792	5.0%
TELECOMMUNICATIONS	-	-	-	-	0.0%
PLANNING	34,379	36,711	38,595	1,884	5.1%
INSPECTIONS	662,319	575,000	579,270	4,270	0.7%
COOPERATIVEEXTENSION	33,142	-	-	-	0.0%
SOIL & WATER CONSERVATION	27,096	30,420	28,600	(1,820)	-6.0%
HEALTH	237,890	207,722	239,399	31,677	15.2%
PERSONAL HEALTH	3,394,583	3,138,664	2,885,453	(253,211)	-8.1%
PERSONAL HEALTH -					
APPR. FUND BAL. RESTRICTED		355,000	450,000	95,000	0.0%
SOCIAL SERVICES	12,312,012	12,357,703	12,398,163	40,460	0.3%
SOCIAL SERVICES					
APPR. FUND BAL. RESTRICTED		20,000	20,000	-	0.0%
PUBLIC ASSISTANCE	2,050,398	2,287,024	2,414,830	127,806	5.6%
SENIOR SERVICES	803,499	839,083	819,552	(19,531)	-2.3%
LIBRARY	420,883	274,385	271,000	(3,385)	-1.2%
PARKS & RECREATION	1,288,966	1,251,500	1,366,409	114,909	9.2%
ANIMAL SERVICES	317,165	294,600	328,200	33,600	11.4%
ROWAN-SALISBURY SCHOOLS	-	-	-	-	0.0%
KANNAPOLIS CITY SCHOOLS	-	-	-	-	0.0%
DEBT SERVICE	21,970,000	1,500,000	1,400,000	(100,000)	-6.7%
TOTAL GENERAL FUND	\$ 153,942,960	\$ 138,859,672	\$ 145,686,996	\$ 6,827,324	4.9%

FY 2016-17
Recommended Expansion Budget

ATTACHMENT 3

<u>ECONOMIC DEVELOPMENT</u>		
New Sales Tax Expansion	<u>\$1,000,000</u>	\$1,000,000
<u>CAPITAL</u>		
Roof at Health Department	\$558,360	
Remodel former BOE	\$110,000	
Roof at New Courthouse & Detention Center	\$615,000	
Engineering Jail HVAC Design	\$15,000	
Carport with Electricity Sheriff Crime Scene	\$4,800	
Security System Sheriff Landis	\$3,650	
Carpet & Paint Clerk of Court	\$25,000	
Replace HVAC Fan Coils	<u>\$50,000</u>	
TOTAL	\$1,381,810	\$1,381,810
<u>SOFTWARE / TECHNOLOGY</u>		
Tax Billing & Collections	\$152,500	
Website Redesign	\$120,000	
Dan Nichols Park Wireless	<u>\$15,000</u>	
TOTAL	\$287,500	\$287,500
<u>PUBLIC SAFETY</u>		
Video Laryngoscope	\$29,825	
Rockwell EMS Expansion Equipment	\$257,446	
9 New Employees for Emergency Services	\$477,770	
Body Cameras	\$96,104	
Backup 911 Center Circuit Cost	\$54,000	
OSSI CAD Image Trend Fire Software	\$10,580	
Animal Services Position	<u>\$49,463</u>	
TOTAL	\$975,188	\$975,188
<u>SPECIAL APPROPRIATIONS</u>		
Cabarrus-Rowan MPO	\$485	
Charlotte Regional Partnership	\$41,589	
Communities in Schools	\$1,400	
NC Forest Service	\$973	
Rowan Rescue Squad	\$10,000	
Town of East Spencer	<u>\$27,000</u>	
TOTAL	\$81,447	\$81,447

FY 2016-17
Recommended Expansion Budget

ATTACHMENT 3

EDUCATION	
RCCC Current Expense	\$335,102
RCCC Capital Outlay	\$39,870
RCCC Outlay - Healthcare Education Equipment	<u>\$65,000</u>
<i>RCCC Total</i>	<i>\$439,972</i>
Rowan-Salisbury Schools Current Expense	\$649,324
Rowan-Salisbury Schools Capital Outlay	\$0
Rowan-Salisbury Schools Current or Capital New Sales Tax	<u>\$927,604</u>
<i>Rowan-Salisbury Schools Total</i>	<i>\$1,576,928</i>
Kannapolis City School Current Expense	\$42,489
Kannapolis City School Capital	\$0
Kannapolis City School Current or Capital New Sales Tax	<u>\$60,699</u>
<i>Kannapolis City School Total</i>	<i>\$103,188</i>
Charter Schools	\$8,187
Charters Schools New Sales Tax	<u>\$11,697</u>
<i>Charter Total</i>	<i>\$19,884</i>
School Totals	\$2,139,972
GRAND TOTAL FOR EXPANSION	\$5,865,917

Department / Description	Unit Charge	FY 2016 Rate	FY 2017 Rate
FUND 101 - GENERAL FUND			
4371 - Emergency Services - EMS			
Rural Mileage - 1-17 Miles	Per Mile	\$ 7.50	\$ 10.00
Urban Mileage or Rural Mileage - 18+ Miles	Per Mile	7.50	10.00
ALS Non-emergency Transport (No Change)	Per Trip	350.00	350.00
ALS Emergency Transport	Per Trip	400.00	525.00
BLS Non-emergency Transport (No Change)	Per Trip	300.00	300.00
BLS Emergency Transport	Per Trip	350.00	450.00
A2 Comprehensive Transport	Per Trip	570.00	750.00
Specialty Care Transport	Per Trip	-	725.00
Patient Mileage - 1-17 Miles	Per Mile	7.50	10.00
Patient Mileage - 18+ Miles	Per Mile	7.50	10.00
Treat, No Transport *	Per Trip	140.00	200.00
Transport, No Treatment	Per Trip	-	200.00
Wait Time (Billed to Medical Facility)	Per Incident - Per 15 Minutes		
	After the First 20 Minutes	-	25.00
Standby Service - Unit and Crew	Per Hour	-	45.00
Standby Service - Employee Only	Per Hour	-	15.00
4725 - Planning and Development			
Floodplain Development Permit	Per Permit	Free	50.00
SN/A Permit 10/70 Allocation	Per Permit	Free	100.00
Permit to Exceed Noise Ordinance	Per Permit	25.00	50.00
Appeal	Per Request	100.00	200.00
Variances	Per Request	100.00	200.00
Special Use Permit - Residential	Per Permit	100.00	200.00
Special Use Permit - Non-residential	Per Permit	100.00	200.00
Rezoning	Per Request	200.00	300.00
Ordinance Text Amendment	Per Request	200.00	300.00
New Telecommunications Tower	Per Request	3,500.00	4,000.00
Site Plan Review - 5,000 - 20,000 Sq. Ft.	Per Review	Free	100.00
Site Plan Review - 20,000+ Sq. Ft.	Per Review	Free	200.00
Family Subdivision Review	Per Review	10.00	50.00
Minor Subdivision Review	Per Review	10.00	50.00
Minor Subdivision Review	Per Lot	5.00	10.00
Preliminary Plat Review	Per Review	Free	200.00
Preliminary Plat Review	Per Lot	Free	10.00
Major Subdivision - Without New Roads	Per Review	50.00	100.00
Major Subdivision - Without New Roads	Per Lot	5.00	10.00
Major Subdivision - With New Roads	Per Review	100.00	200.00
Major Subdivision - With New Roads	Per Lot	5.00	10.00
Vested Rights	Per Permit	N/A	300.00

Department / Description	Unit Charge	FY 2016 Rate	FY 2017 Rate
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FUND 101 - GENERAL FUND (Continued)

4750 - Building Inspections

Plan Review Fee	Per \$1,000 of Value	\$ 0.40	\$ 0.50
Residential Construction Permit Fee **	Per Sq. Ft.		4.5% Increase
Commercial Construction Permit Fee **	Per \$1,000 of Value		3.5% Increase

6230-6238 - Parks ***

Family Camping - 30 and 50 AMP Sites	Day	25.00/27.00	27.00
Family Camping - 30 and 50 AMP Sites	Week	150.00/162.00	162.00
Family Camping - Without Electricity	Day	20.00/22.00	22.00
Family Camping - Cabins	Day	45.00/50.00	50.00
Family Camping - Storage	Day	4.00/5.00	5.00
Primitive Camping (at Tennis Courts)	Per Person/Day	3.00/4.00	5.00
Large Shelter - 150 People Capacity (Shelters #9 - #14)	Half Day	30.00/35.00	35.00
Large Shelter - 150 People Capacity (Shelters #9 - #14)	All Day	60.00/70.00	70.00
Regular Shelter - 30 People Capacity	Half Day	20.00/24.00	24.00
Regular Shelter - 30 People Capacity	All Day	40.00/48.00	48.00
Gem Mine Buckets	Beginner	7.00	8.00
Gem Mine Buckets	Standard	11.00	12.00
Gem Mine Buckets	Family	18.00	20.00
Gem Mine Buckets	Surprise	27.00	30.00
Gem Mine Buckets	Prize	42.00	45.00
Park Activity Tickets	Blue Tickets	10.00	11.00

FUND 603 - AIRPORT

Hangar Space Rental	Per Sq. Ft	Varies	5% ^ to Nearest Dollar
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* As part of the fee restructure, we propose to ELIMINATE the "treat, no transport" (TNT) charge for any TNT call where assessment is the ONLY service performed (i.e. no treatment or medication is administered).

** Construction permit fee increases to adopt 2015 International Code Council standards.

*** Conversion from in-County/out-of-County to one rate.

Please see the Budget Requests notebook for each Department for further information.

ROWAN COUNTY
FY 2016-17 EXPANSION BUDGET REQUESTS
OTHER EXPENDITURES

ATTACHMENT 5

Department	Line Item	Proposed Expansion	Funding		Manager's Recommendation
			Other Funds	County Funds	
FUND 101 - GENERAL FUND					
4121 - Economic Development	Economic Development Projects Related to Expansion of Sales Tax Base	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
4134 - Facilities Management	Generator for Health/DSS Building	332,000	-	332,000	-
4134 - Facilities Management	Upgrade Fire Alarm at 402 North Main	23,900	-	23,900	-
4134 - Facilities Management	Replace (2) Divider Walls in Agriculture/EOC Building Auditorium	60,000	-	60,000	-
4134 - Facilities Management	Replace Roof at EMS Station 83 (Liberty)	12,000	-	12,000	-
4134 - Facilities Management	Replace Roof at Agriculture Building	25,973	-	25,973	-
4134 - Facilities Management	Replace Roof at 402 North Main	262,000	-	262,000	-
4134 - Facilities Management	Replace Roof at Health Building	558,360	-	558,360	558,360
4134 - Facilities Management	Replace Carpet and Tile at Register of Deeds	8,000	-	8,000	-
4134 - Facilities Management	Replace Carpet and Tile in Sheriff's Area	5,100	-	5,100	-
4134 - Facilities Management	Replace Carpet and Tile in Department of Health Administration Area	5,300	-	5,300	-
4134 - Facilities Management	Replace Tile in EMS Station	5,586	-	5,586	-
4134 - Facilities Management	Replace Carpet and Tile for Agriculture Building - First Floor	23,100	-	23,100	-
4134 - Facilities Management	Remodel Former Board of Elections Space in Administration Building	150,000	-	150,000	110,000
4134 - Facilities Management	Replace HVAC for Health Department	40,000	-	40,000	-
4134 - Facilities Management	Engineering Services for Jail RFQ re: HVAC Design and Bidding	15,000	-	15,000	15,000
4134 - Facilities Management	Install Fire Alarm System for Landis Sheriff's Office	6,500	-	6,500	-
4134 - Facilities Management	Carport with Electricity for Sheriff's Crime Scene and Traffic Trailers	4,800	-	4,800	4,800
4134 - Facilities Management	Install Security System for Landis Sheriff's Office	3,650	-	3,650	3,650
4134 - Facilities Management	Elevating Dock for Detention Center	6,833	-	6,833	-
4135 - Court Facilities	Assistant District Attorney for Domestic Violence Prosecution	60,444	-	60,444	-
4135 - Court Facilities	Replace Carpet for Courtroom #1 and Attorney's Lounge	8,000	-	8,000	-
4135 - Court Facilities	Install Carpet for Clerk of Court	12,000	-	12,000	12,000
4135 - Court Facilities	Paint Clerk of Court Area	13,000	-	13,000	13,000
4135 - Court Facilities	Replace HVAC Fan Coils	50,000	-	50,000	50,000
4135 - Court Facilities	Replace Roof at New Courthouse and Detention Center	615,000	-	615,000	615,000
4150 - Tax Administration	Tax Billing and Collections Software (Financed Over 3 Years)	425,000	-	425,000	152,500
4150 - Tax Administration	Security and Safety - Doors/Partitions	18,000	-	18,000	-
4170 - Board of Elections	Information Systems Items - Phones, Scanner and Ipads	3,665	-	3,665	-
4170 - Board of Elections	46 DS-200 Tabulators (Capital Asset Replacement)	255,655	-	255,655	-
4170 - Board of Elections	Electronic Poll Books (EVID)	71,300	-	71,300	-
4210 - Information Systems	Backup 911 Center Circuit Costs (Annual)	54,000	-	54,000	54,000
4210 - Information Systems	Tyler MUNIS Bid Management Module	17,000	-	17,000	-
4210 - Information Systems	Rowan County Website Redesign Project	120,000	-	120,000	120,000

ROWAN COUNTY
FY 2016-17 EXPANSION BUDGET REQUESTS
OTHER EXPENDITURES

ATTACHMENT 5

Department	Line Item	Proposed Expansion	Funding		Manager's Recommendation
			Other Funds	County Funds	
FUND 101 - GENERAL FUND (Continued)					
4332 - Emergency Services - Fire	Portable Radio for PT Fire Division Inspector/Investigator	\$ 8,100	\$ -	\$ 8,100	\$ -
4371 - Emergency Services - EMS	Video Laryngoscope	29,825	-	29,825	29,825
4371 - Emergency Services - EMS	Rockwell EMS Expansion Equipment	257,446	-	257,446	257,446
4410 - Sheriff	Conference Table and 10 Chairs	2,450	-	2,450	-
4410 - Sheriff	Metal Carport for Storage of Crime Scene Equipment	3,800	-	3,800	-
4410 - Sheriff	ROBO SWAT Entry Ballistic Shields for NIJ Level III Protection	7,000	-	7,000	-
4410 - Sheriff	2 Range Finder Binoculars and Case	3,000	-	3,000	-
4410 - Sheriff	Larger Facility for Southern Rowan Satellite Office	300,000	-	300,000	-
4410 - Sheriff	38 Body Cameras and Tasers	96,104	-	96,104	96,104
4420 - Sheriff	Closed Circuit TV Equipment and Fire Alarm Equipment	4,500	-	4,500	-
4420 - Sheriff	Laptop Computer, Multi Media Projector and Supporting Equipment	2,500	-	2,500	-
4420 - Sheriff	Automated External Defibrillator	1,200	-	1,200	-
4610 - Telecommunications	OSSI CAD to Image Trend Fire Reporting Software	10,580	-	10,580	10,580
4610 - Telecommunications	OSSI CAD to Motorola P25 Radio GPS Location	31,820	-	31,820	-
5228 - Health Department	Reorganization of Dental Clinic	-	-	-	YES
5310 - Social Services	Mini-Van, Small SUV, 2 Cars and Operating Costs	82,171	(49,303)	32,868	-
6230 - Parks	Dan Nicholas Park Wireless	23,000	(8,000)	15,000	15,000
6230 - Parks	John Deere Tractor, Backhoe and Loader	40,000	-	40,000	-
6237 - Parks - Ellis	2 Baseball Fences	44,610	-	44,610	-
6410 - Animal Services - Administration	New Computer and Phones	2,240	-	2,240	2,240
6410 - Animal Services - Administration	Vehicle	32,390	-	32,390	-
6430 - Animal Services - Shelter	New Computer and Phones	6,720	-	6,720	-
6450 - Animal Services - Veterinary	New Computer and Phones	2,240	-	2,240	2,240
6450 - Animal Services - Veterinary	Vehicle	32,390	-	32,390	-
6450 - Animal Services - Veterinary	Veterinary Procedures Room	40,000	-	40,000	-
7110 - Rowan-Cabarrus Community College	Current Expense	335,102	-	335,102	335,102
7110 - Rowan-Cabarrus Community College	Capital Outlay	39,870	-	39,870	39,870
7110 - Rowan-Cabarrus Community College	Capital Outlay - Healthcare Education Equipment	65,000	-	65,000	65,000
7120 - Rowan-Salisbury Schools	Current Expense	2,892,000	-	2,892,000	649,324
7120 - Rowan-Salisbury Schools	Capital Outlay	813,102	-	813,102	-
7120 - Rowan-Salisbury Schools	Current or Capital Related to Expansion of Sales Tax Base	-	-	-	927,604
7130 - Kannapolis City Schools	Current Expense	46,825	-	46,825	42,489
7130 - Kannapolis City Schools	Capital Outlay (Five-year Plan Totals \$3,681,750)	736,350	-	736,350	-
7130 - Kannapolis City Schools	Capital Outlay - Technology	700,000	(525,000)	175,000	

ROWAN COUNTY
FY 2016-17 EXPANSION BUDGET REQUESTS
OTHER EXPENDITURES

ATTACHMENT 5

Department	Line Item	Proposed Expansion	Funding		Manager's Recommendation
			Other Funds	County Funds	
FUND 101 - GENERAL FUND (Continued)					
7130 - Kannapolis City Schools	Capital Outlay - Transportation	\$ 186,000	\$ (139,500)	\$ 46,500	\$ -
7130 - Kannapolis City Schools	Current or Capital Related to Expansion of Sales Tax Base	-	-	-	60,699
7140 - Charter Schools	Current Expense	-	-	-	8,187
7140 - Charter Schools	Current or Capital Related to Expansion of Sales Tax Base	-	-	-	11,697
FUND 101 - GENERAL FUND		11,149,501	(721,803)	10,427,698	5,261,717
Add: Expansion Requests for New Positions and Upgrades		3,377,612	(451,689)	2,925,923	522,753
Add: Expansion Requests for Special Appropriations		115,425	-	115,425	81,447
Total Expansion Requests		\$ 14,642,538	\$ (1,173,492)	13,469,046	5,865,917
Add: Continuation Expenditures				139,821,079	139,821,079
Total Requested Expenditures				\$ 153,290,125	\$ 145,686,996
Expansion Revenues				\$ 2,000,000	\$ 2,000,000
Continuation Revenues				134,258,150	134,258,150
Total Revenues				136,258,150	136,258,150
Add: Appropriated Fund Balance					
Restricted				590,000	590,000
Undesignated				-	8,838,846
Total Appropriated Fund Balance				590,000	9,428,846
Total Estimated Revenues and Appropriated Fund Balance				136,848,150	145,686,996
Total Requested Expenditures				153,290,125	145,686,996
Revenues and Appropriated Fund Balance Over (Under) Requests				\$ (16,441,975)	\$ -
FUND 601 - ENVIRONMENTAL MANAGEMENT					
4720 - Environmental Management	(2) Heil 40 CY Half Pack Front Load Garbage Truck	\$ 530,000	\$ -	\$ 530,000	\$ -
4720 - Environmental Management	Wasteworks SQL Software Upgrade	6,000	-	6,000	6,000
FUND 601 - ENVIRONMENTAL MANAGEMENT		\$ 536,000	\$ -	\$ 536,000	\$ 6,000

ROWAN COUNTY
FY 2016-17 EXPANSION BUDGET REQUESTS
NEW POSITIONS AND UPGRADES

ATTACHMENT 6

Dept. #	Department	#	Position Title	Estimated Cost			Total Position(s)	Other Funds	County Funds	Manager's Recommendation
				Salary	Benefits	Equipment				
FUND 101 - NEW POSITIONS										
4131	Human Resources	1	HR Analyst I	\$ 45,000	\$ 17,576	\$ -	\$ 62,576	\$ -	\$ 62,576	\$ -
4140	Tax Administration	3	Appraisers	120,000	47,630	-	167,630	-	167,630	-
4141	Tax Administration	1	Senior Appraiser	44,100	16,623	-	60,723	-	60,723	-
4170	Board of Elections	1	Part-time Office Assistant	19,313	12,440	-	31,753	-	31,753	-
4210	Information Systems	1	System Analyst	50,000	18,575	4,520	73,095	-	73,095	-
4330	Emergency Services - EM	1	Emergency Management Planner	40,226	16,622	4,000	60,848	-	60,848	-
4371	Emergency Services - EMS	6	Additional Salisbury EMS Staff/Ambulance/Equipment (6 months)	138,110	21,354	257,447	416,911	-	416,911	-
4371	Emergency Services - EMS	9	12 Hour Shift Conversion - Multi-year Transition OR	310,474	136,696	30,600	477,770	-	477,770	477,770
4371	Emergency Services - EMS	-	12 Hour Shift Conversion - 2 Year Transitions (11) (\$662,163) OR							
4371	Emergency Services - EMS	-	12 Hour Shift Conversion - 1 Year Transition (19) (\$958,830)							
4371	Emergency Services - EMS	2	Peak-time EMS Staff/Ambulance/Equipment	82,565	14,237	254,146	350,948	-	350,948	-
4410	Sheriff	1	Detective	49,499	20,683	50,404	120,586	-	120,586	-
4410	Sheriff	1	Deputy Sheriff - Courthouse Security	42,759	18,431	9,990	71,180	-	71,180	-
4610	Telecommunications	4	Telecommunicators	117,332	60,180	-	177,512	-	177,512	-
4610	Telecommunications	-	12 Hour Shifts (Currently Shifts are 11 Hours)	112,000	22,389	-	134,389	-	134,389	-
4750	Building Inspections	1	Permit Assistant	28,412	14,261	1,760	44,433	-	44,433	-
5185	Environmental Health	1	Environmental Health Specialist	41,835	16,944	7,375	66,154	-	66,154	-
5240	Health	1	Public Health Education Specialist II	39,825	16,541	2,000	58,366	-	58,366	-
5310	Social Services	1	Income Maintenance Caseworker II	34,367	15,450	10,793	60,610	(41,822)	18,788	-
5310	Social Services	1	Income Maintenance Caseworker II	34,367	15,450	10,793	60,610	(41,822)	18,788	-
5310	Social Services	1	Income Maintenance Caseworker II	34,367	15,450	10,793	60,610	(41,822)	18,788	-
5310	Social Services	1	Income Maintenance Caseworker III	37,916	16,159	10,793	64,868	(44,761)	20,107	-
5310	Social Services	1	Income Maintenance Caseworker III	37,916	16,159	10,793	64,868	(44,761)	20,107	-
5310	Social Services	1	Income Maintenance Caseworker III	37,916	16,159	10,793	64,868	(44,761)	20,107	-
5310	Social Services	1	Income Maintenance Caseworker III	37,916	16,159	10,793	64,868	(44,761)	20,107	-
5310	Social Services	1	Income Maintenance Supervisor II	41,834	16,944	10,593	69,371	(47,868)	21,503	-
5310	Social Services	1	Income Maintenance Supervisor II	41,834	16,944	10,593	69,371	(47,868)	21,503	-
5310	Social Services	1	Social Work Services Supervisor III	56,193	19,814	9,336	85,343	(45,233)	40,110	-
6110	Library	1	Library Associate II	29,834	14,545	-	44,379	-	44,379	-
6440	Animal Services - Nature Center	1	Assistant Naturalist	30,338	14,645	-	44,983	-	44,983	44,983
46 Subtotal New Positions				1,736,248	665,060	728,315	3,129,623	(445,479)	2,684,144	522,753

ROWAN COUNTY
FY 2016-17 EXPANSION BUDGET REQUESTS
NEW POSITIONS AND UPGRADES

ATTACHMENT 6

Dept. #	Department	#	Position Title	Estimated Cost			Total Position(s)	Other Funds	County Funds	Manager's Recommendation
				Salary	Benefits	Equipment				

FUND 101 - UPGRADES

4150	Tax Administration	4	Tax Collections Assistant	\$ 33,829	\$ 6,171	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
4150	Tax Administration	1	Senior Tax Collection Assistant	5,074	926	-	6,000	-	6,000	-
4150	Tax Administration	1	Deputy Tax Collector	8,457	1,543	-	10,000	-	10,000	-
4150	Tax Administration	1	Tax Manager	20,298	3,702	-	24,000	-	24,000	-
4140	Tax Administration	5	Office Assistant III	42,287	7,713	-	50,000	-	50,000	-
4140	Tax Administration	2	Office Assistant IV	10,149	1,851	-	12,000	-	12,000	-
4140	Tax Administration	6	Appraisers	55,819	10,181	-	66,000	-	66,000	-
4170	Board of Elections	-	Board of Elections	1,395	106	-	1,501	-	1,501	-
4170	Board of Elections	1	Election Deputy to Senior Election Deputy	1,924	384	-	2,308	-	2,308	-
4410	Sheriff	1	Detention Officer to Master Detention Officer	1,655	405	-	2,060	-	2,060	-
4725	Planning and Development	1	Assistant Planning Director	6,844	1,367	-	8,211	-	8,211	-
5310	Social Services	1	Attorney I to Attorney II	4,137	827	-	4,964	(2,632)	2,332	-
5310	Social Services	1	Attorney I to Attorney II	4,137	827	-	4,964	(2,632)	2,332	-
5310	Social Services	1	Office Assistant IV to Income Maintenance Caseworker I	1,485	298	-	1,783	(946)	837	-
6110	Library	1	Administrative Secretary V to Administrative Assistant	1,940	388	-	2,328	-	2,328	-
6230	Parks	1	Ellis Park Supervisor	3,967	793	-	4,760	-	4,760	-
6440	Animal Services - Nature Center	1	Assistant Naturalist to Nature Center Supervisor	5,925	1,185	-	7,110	-	7,110	-
29 Subtotal Upgrades				209,322	38,667	-	247,989	(6,210)	241,779	-
Fund 101 - Total New Positions/Upgrade Requests				\$ 1,945,570	\$ 703,727	\$ 728,315	\$ 3,377,612	\$ (451,689)	\$ 2,925,923	\$ 522,753

FUND 603 - NEW POSITIONS

4139	Airport	1	Aviation Services Technician	\$ 27,144	\$ 14,153	\$ -	\$ 41,297	\$ -	\$ 41,297	\$ -
Fund 603 - Total New Positions				\$ 27,144	\$ 14,153	\$ -	\$ 41,297	\$ -	\$ 41,297	\$ -

ROWAN COUNTY
FY 2016-17 EXPANSION BUDGET REQUESTS
SPECIAL APPROPRIATIONS

ATTACHMENT 7

Line Item	FY 2014-15 Appropriation	FY 2015-16 Appropriation	FY 2016-17 Continuation	FY 2016-17 Total Request	FY 2016-17 Expansion Request	Manager's Expansion Recommendation	Total Manager's Recommendation
FUND 101 - GENERAL FUND							
Army Aviation Support Facility	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Cabarrus-Rowan MPO	14,720	14,286	14,286	14,771	485	485	14,771
Central Park NC (Yadkin-Pee Dee Lakes Project)	3,500	-	-	-	-	-	-
Charlotte Regional Partnership	-	-	-	41,589	41,589	41,589	41,589
Communities In Schools	-	-	-	7,000	7,000	1,400	1,400
Food for Thought	5,000	5,000	5,000	6,000	1,000	-	5,000
Human Relations Council	3,150	5,000	5,000	5,150	150	-	5,000
Iredell Soil and Water - Third Creek Watershed	5,534	5,534	5,534	5,534	-	-	5,534
NC Civil War Trail	200	200	200	200	-	-	200
NC Forest Service	62,645	52,836	52,836	53,809	973	973	53,809
NC Transportation Museum Foundation	30,000	30,000	30,000	30,000	-	-	30,000
Prevent Child Abuse Rowan	5,000	5,000	5,000	10,000	5,000	-	5,000
RiverPark at Cooleemee Falls	3,000	3,000	3,000	5,000	2,000	-	3,000
Rowan Arts Council	20,692	24,692	24,692	27,500	2,808	-	24,692
Rowan County Chamber of Commerce	2,500	2,500	2,500	2,500	-	-	2,500
Rowan Crosby Scholars	5,000	5,500	5,500	5,500	-	-	5,500
Rowan Museum, Inc.	18,000	18,000	18,000	18,000	-	-	18,000
Rowan Rescue Squad	396,080	418,580	418,580	443,500	24,920	10,000	428,580
Rowan Vocational Opportunities, Inc.	66,532	66,532	66,532	66,532	-	-	66,532
RowanWORKS Economic Development	416,403	416,403	416,403	416,403	-	-	416,403
Town of East Spencer	20,000	20,000	20,000	47,000	27,000	27,000	47,000
	\$ 1,080,456	\$ 1,095,563	\$ 1,095,563	\$ 1,210,988	\$ 115,425	\$ 81,447	\$ 1,177,010

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2016-17

Fund 201 - Fire District Fund

Aaron Church, County Manager

May 16, 2016

The Fire District Fund was established by the Board of Commissioners to account for fire and special service district taxes levied by the Board for the purpose of providing fire services to the unincorporated areas of Rowan County. For fiscal year 2016-17, the County received budget requests from 23 fire and service districts. One district, Locke Township, has proposed a tax rate increase.

The Board of Commissioners may choose to have budget work sessions to discuss the funding requests for each volunteer fire department. If you have questions, staff can provide additional information at the budget work sessions.

Each request has a section that reads, *"The Board of Directors recommends a tax rate of ____ cents per \$100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners."* The tax rate proposals are certified under the signature of the Chairman of the Fire Department Board and Chairman of the Fire Commission appointed by the Board of Commissioners. Proposed tax rates range from 3.5 cents to 9.5 cents.

I. ESTIMATED AVAILABLE REVENUES FOR 2016-17

It is estimated that Rowan County will receive the following revenues to be recorded in Fund 201 for fiscal year 2016-17:

Ad valorem taxes	<u>\$ 5,357,685</u>
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A worksheet is provided that details estimated property tax valuation, proposed tax rate and proposed tax levy for each fire district for fiscal year 2016-17 (Attachment 1).

II. CONTINUATION EXPENDITURE BUDGET FOR 2016-17



The Fund will support the following expenditures:

Public safety:	
Fire Districts	<u>\$ 5,357,685</u>

ROWAN COUNTY
FIRE DISTRICT BUDGETS
For Fiscal Year Ending June 30, 2017 (FY 2016-17)

ATTACHMENT 1

Fire District	FY 2015-16			FY 2016-17			Increase/ (Decrease) in Levy
	Estimated Valuation per County Assessor	Tax Rate	Tax Levy at 97%	Estimated Valuation per County Assessor	Proposed Tax Rate	Proposed Tax Levy at 97%	
Atwell Township	\$ 577,939,116	0.0775	\$ 434,466	\$ 581,773,838	0.0775	\$ 437,348	\$ 2,882
Bostian Heights	771,125,264	0.0845	632,053	773,291,755	0.0845	633,829	1,776
Cleveland Community	426,772,049	0.0936	387,475	418,214,009	0.0936	379,705	(7,770)
East Gold Hill	120,726,476	0.0800	93,684	121,524,234	0.0800	94,303	619
East Landis	56,434,056	0.0425	23,265	58,018,230	0.0425	23,918	653
East Rowan Service:							
East Gold Hill - 15%	3,697,356	0.0700	2,511	3,667,621	0.0700	2,490	(21)
Poole Town - 85%	20,951,682	0.0700	14,226	20,783,189	0.0700	14,112	(114)
Ellis Cross Country	157,763,452	0.0850	130,076	157,115,024	0.0850	129,541	(535)
Enochville	281,910,506	0.0705	192,784	283,888,035	0.0700	192,760	(24)
Franklin Township	336,905,270	0.0716	233,987	345,690,786	0.0716	240,089	6,102
Liberty (West)	376,227,269	0.0540	197,068	383,780,881	0.0537	199,908	2,840
Locke Township	904,650,459	0.0875	767,822	886,884,411	0.0950	817,264	49,442
Miller Ferry	601,115,595	0.0800	466,466	631,342,297	0.0800	489,922	23,456
Mt. Mitchell	101,563,049	0.0726	71,523	99,958,824	0.0726	70,393	(1,130)
Poole Town	110,200,544	0.0700	74,826	110,168,153	0.0700	74,804	(22)
Richfield-Misenheimer	10,142,780	0.0718	7,064	10,066,482	0.0700	6,836	(228)
Rockwell Rural	547,353,992	0.0900	477,840	543,830,350	0.0900	474,763	(3,077)
Rowan Iredell	48,463,491	0.0648	30,462	51,357,225	0.0648	32,281	1,819
Scotch Irish	112,065,059	0.0600	65,222	114,592,407	0.0600	66,693	1,471
South Rowan Service:							
China Grove - 100%	7,401,853	0.0855	6,139	5,940,052	0.0855	4,926	(1,213)
South Salisbury	370,953,312	0.0775	278,864	508,999,558	0.0775	382,640	103,776
Union	335,428,436	0.0357	116,156	340,045,591	0.0350	115,446	(710)
West Rowan (Mt. Ulla)	330,922,758	0.0700	224,697	331,000,000	0.0700	224,749	52
Woodleaf	527,501,598	0.0500	255,838	513,330,528	0.0500	248,965	(6,873)
	<u>\$ 7,138,215,422</u>		<u>\$ 5,184,514</u>	<u>\$ 7,295,263,480</u>		<u>\$ 5,357,685</u>	<u>\$ 173,171</u>

 Indicates tax rate increase
 Indicates tax rate decrease

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



**Fiscal Year 2016-17
Fund 202 - Emergency Telephone System Fund**

Aaron Church, County Manager

May 16, 2016

ROWAN COUNTY**Fund 202 – Emergency Telephone System Fund****For the Fiscal Year 2016-17**

The Emergency Telephone System Fund was established in accordance with North Carolina General Statutes that provided counties with the opportunity to secure funding from telephone ratepayers to partially support the cost of an emergency 911 telecommunications system. The Statutes required any surcharge authorized by the Board of Commissioners to be accounted for in a separate Fund. For the period July 1, 1997 through December 31, 2007, the Board of Commissioners established a 65 cents per month fee on all telephone landlines for the purpose of providing emergency 911 dispatching and related services.

In May 1999, the North Carolina General Assembly authorized the “Wireless Telephone Surcharge Fund”, which included the provision that mobile telephone providers must develop technology to identify the location of mobile telephone users in the event of a call for emergency assistance. It also provided revenues to local governments who operate emergency 911 response services for the development of technological capabilities to receive and process location information. From July 1, 1999 through December 31, 2007, the statewide wireless fee was set at 70 cents per month.

Effective January 1, 2008, House Bill 1755 preempted local authority to set an emergency 911 landline fee and substituted a statewide rate of 70 cents on all voice communications service connections, including landline, wireless and voice over internet protocol (VoIP). The North Carolina 911 Board subsequently lowered this rate to 60 cents effective July 1, 2010. The County receives distributions of combined landline, wireless and VoIP fees from the State on a monthly basis.

I. ESTIMATED AVAILABLE REVENUES FOR 2016-17

It is estimated that Rowan County will receive the following revenues to be used in Fund 202 for fiscal year 2016-17:

Emergency 911 fees	\$ 428,898
Investment earnings	2,000
Appropriated fund balance	<u>177,281</u>
Total estimated revenues	<u>\$ 608,179</u>

II. CONTINUATION EXPENDITURE BUDGET FOR 2016-17

The Emergency Telephone System Fund supports the equipment needed for the 911 telecommunications program.

The Fund will support the following expenditures:

Public safety:	
Emergency 911 program	<u>\$ 608,179</u>

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



**Fiscal Year 2016-17
Fund 501 - Risk Management Fund
Aaron Church, County Manager
*May 16, 2016***

On July 1, 1992, the Board of Commissioners approved a plan to operate the County's workers' compensation program as a self-insured entity. Under the plan, premiums charged to each department were set aside in a separate Fund as opposed to being remitted to an insurance company. Actual claims were handled internally and deducted from the actual cash in the Fund. Specific stop-loss insurance was obtained to protect the County against a catastrophic accident. The plan to self-insure the County for workers' compensation was developed as a means of controlling the County's costs. Effective July 1, 2012, the County contracts with the North Carolina Association of County Commissioners (NCACC) to assist with the management of workers' compensation claims.

From July 1, 1998 through June 30, 2013, Rowan County participated in the Carolina Governmental Alliance with Cabarrus County for professional liability, general liability, property and vehicle insurance coverage. Effective July 1, 2013, the County transferred all policies to the NCACC Insurance/Risk Pool. Under the NCACC, the County operates as a self-insured group but has the "buying-power" benefit of participating in an insurance pool with 58 other counties.

I. ESTIMATED AVAILABLE REVENUES FOR 2016-17

It is estimated that the County will transfer \$650,000 for workers' compensation premiums and claims from the General, Emergency Telephone System, Landfill and Airport Funds to the Risk Management Fund. Transfers are made bi-weekly and are reflected as expenditures in individual department budgets. Premiums are primarily based on rates assigned by insurance rating companies to various classifications of employees in accordance with the relative risk of the jobs. These rates are revised annually, based on occurrence history and costs of medical care.

It is recommended that \$475,000 be transferred from the General Fund and \$50,000 of fund balance be appropriated in the Risk Management Fund for professional and property liability insurance to be purchased through the NCACC for the payment of insurance costs and claims.

The estimated revenues for Fund 501 for fiscal year 2016-17 are as follows:

Charges for services	\$ 650,000
Investment earnings	20,000
Transfer from other funds	475,000
Appropriated fund balance	<u>100,000</u>
Total estimated revenues	<u>\$ 1,245,000</u>

II. CONTINUATION EXPENDITURE BUDGET FOR 2016-17

For fiscal year 2016-17, it is estimated that the risk management programs will support the claims incurred by employees injured while working on the job and other professional and property liability claims. Adequate reserves will be available to address major incidents. In addition, insurance to provide stop loss maximums will be acquired.

Administration	\$ 188,254
Professional and property liability	472,500
Workers' compensation	<u>584,246</u>
Total estimated expenditures	<u>\$ 1,245,000</u>

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
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Fiscal Year 2016-17

Fund 601 - Landfill Fund

Aaron Church, County Manager

May 16, 2016

During fiscal year 1989-90, Rowan County opened the Rowan County Landfill for the disposal of solid waste by County citizens. Two types of cells were created, one for municipal solid waste and one for construction and demolition (C&D) debris. Effective July 1, 2008, due to requirements contained in Senate Bills 6 and 1492, the County ceased operation of the C&D debris cell. All waste taken to the Landfill is now disposed of in the municipal solid waste cell.

Also effective July 1, 2008, the North Carolina General Assembly enacted a \$2 per ton statewide “tipping tax”. The proceeds of this excise tax were first used to pay entities that had incurred expenditures but were denied landfill permits due to passage of the new law. The remaining proceeds of the tax are distributed as follows: 50% to the Inactive Hazardous Sites Cleanup Fund to help pay for assessment and remediation of pre-1983 landfills, 18.75% to both cities and counties on a per capita basis for solid waste management programs and services, and 12.5% to the Solid Waste Management Trust Fund for grants to local governments and State agencies. For fiscal year 2016-17, it is estimated that the County will collect and remit \$275,000 to the State for this tax and receive \$60,000 to supplement solid waste programs and services.

I. ESTIMATED AVAILABLE REVENUES FOR 2016-17

It is estimated that the Board can expect to receive from various revenue sources approximately \$5,291,900 for fiscal year 2016-17. This amount includes several significant areas as shown below. Fund balance, in the amount of \$1,990,096, will be appropriated.

Charges for services	\$ 4,937,900
Scrap tire and white goods disposal tax	214,000
Solid waste disposal tax	60,000
Investment earnings	80,000
Appropriated fund balance	<u>1,990,096</u>
Total estimated revenues	<u><u>\$ 7,281,996</u></u>

The tipping fees are recommended to remain at current levels: Rowan County - \$34 per ton, Davie County contracted service - \$37 per ton, and all other waste from outside the County - \$39 per ton.

II. CONTINUATION EXPENDITURE BUDGET FOR 2016-17

For fiscal year 2016-17, the Landfill Fund will continue to support the disposal of solid waste in Rowan County primarily through the use of tipping fees. It is estimated that the following program operations will be provided:

Administration	\$ 229,789
Landfill operations	5,716,534
Recycling operations	583,111
Sanitation	<u>752,562</u>
Total estimated expenditures	<u>\$ 7,281,996</u>

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
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Fiscal Year 2016-17

Fund 603 - Airport Fund

Aaron Church, County Manager

May 16, 2016

Effective July 1, 2007, Rowan County began accounting for airport grants and operations in Fund 603, the Airport Fund. This Fund is an enterprise fund, indicating that grant funds and charges for services should support operations and capital improvements.

I. ESTIMATED AVAILABLE REVENUES FOR 2016-17

It is estimated that the Airport can expect to realize and collect the following revenues:

Federal and State grants	\$ 1,267,320
Charges for services	1,116,884
Investment earnings	3,000
Transfer from General Fund	100,000
Appropriated fund balance	<u>2,642,128</u>
Total estimated revenues	<u><u>\$ 5,129,332</u></u>

II. CONTINUATION EXPENDITURE BUDGET FOR 2016-17

The objective of the continuation expenditure budget is to provide for the operation and maintenance of the Airport. As in all the continuation budgets, minimum adjustments are made based on historical cost and anticipated inflationary cost.

The Fund will support the following expenditures:

Airport grant projects	\$ 1,408,135
Airport operations	<u>3,721,197</u>
Total estimated expenditures	<u><u>\$ 5,129,332</u></u>